

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
W. R. GRACE & CO., et al.,¹) Case No. 01-1139
Debtors.) Jointly Administered
)
) Objection Due By: September 22, 2005 at 4:00 p.m.
) Hearing Date: September 26, 2005 at 12:00 p.m.

**FIRST INTERIM APPLICATION OF
DELOITTE TAX LLP FOR
COMPENSATION AND FOR REIMBURSEMENT OF EXPENSES FOR
AUGUST 22, 2004 THROUGH MARCH 31, 2005**

Name of Applicant: Deloitte Tax LLP (“Deloitte Tax”).

Authorized to Provide Professional Services to: The above-captioned debtors and debtors-in-possession.

Date of Retention: December 20, 2004.

Period for which Compensation and Reimbursement is Sought: August 22, 2004 through March 31, 2005.

Amount of Compensation Sought as Actual, Reasonable and Necessary: \$273,951.00²

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darez Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

² Some professional time that was spent during the Interim Period may be reflected in a subsequent application.

Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:

\$1,986.00.

This is a: monthly interim final application.

SUMMARY OF PRIOR MONTHLY APPLICATIONS FILED

Filed Date	Period Covered	Requested Fees	Approved Fees	Requested Expenses	Approved Expenses
04/15/06	08/22/04 – 09/30/05	\$41,719.00	Pending per this interim application	\$0.00	
06/21/05	10/01/04 – 10/31/04	\$83,110.00	Pending per this interim application	\$148.00	Pending per this interim application
06/21/05	11/01/04 – 11/30/04	\$77,220.00	Pending per this interim application	\$425.00	Pending per this interim application
06/21/05	12/01/04 – 12/31/04	\$21,567.00	Pending per this interim application	\$0.00	
06/23/05	01/01/05 – 01/31/05	\$19,859.00	Pending per this interim application	\$1,228.00	Pending per this interim application
06/23/05	02/01/05 – 02/28/05	\$23,798.50	Pending per this interim application	\$185.00	Pending per this interim application
06/23/05	03/01/05 – 03/31/05	\$6,677.50	Pending per this interim application	\$0.00	

Total Fees Sought Hereunder: \$273,951.00

Total Expenses Sought Hereunder: \$1,986.00

COMPENSATION BY PROFESSIONAL

Name of Professional Individual	Position and Service Line	Hourly Billing Rate	Total Hours Billed	Total Compensation
Michelle McGuire	Principal - Customs & International Tax	\$660	8.0	\$5,280
Michele McGuire	Principal – Customs & International Trade Services	\$660	6.0	\$3,960
Michele McGuire	Principal – Customs & International Trade Services	\$660	3.0	\$1,980
Michele McGuire	Principal – Customs & International Trade Services	\$660	4.0	\$2,640
Michele McGuire	Principal – Customs & International Trade Services	\$660	6.5	\$4,290
Michele McGuire	Principal – Customs & International Trade Services	\$660	3.5	\$2,310
Michele McGuire	Principal – Customs & International Trade Services	\$660	2.0	\$1,320
Matthew Frank	Sr. Consultant – Customs & International Tax	\$440	63.5	\$27,940
Matthew Frank	Manager – Customs & International Trade Services	\$440	44.5	\$19,580
Matthew Frank	Manager – Customs & International Trade Services	\$440	19.5	\$8,580
Matthew Frank	Manager – Customs & International Trade Services	\$440	27.0	\$12,540
Matthew Frank	Manager – Customs & International Trade Services	\$440	15.5	\$6,820
Matthew Frank	Manager – Customs & International Trade Services	\$440	11.0	\$4,840
Matthew Frank	Manager – Customs & International Trade Services	\$440	6.0	\$2,640
Mary Kostopoulos	Senior Consultant – Customs & International Trade Services	\$310	4.0	\$1,240
Fred Levitan	Sr. Consultant - Customs & International Tax	\$310	7.1	\$2,201
Fred Levitan	Senior Consultant – Customs & International Trade Services	\$310	1.5	\$465
Fred Levitan	Senior Consultant – Customs & International Trade Services	\$310	2.0	\$620
Fred Levitan	Senior Consultant – Customs & International Trade Services	\$310	2.2	\$682
Fred Levitan	Senior Consultant – Customs & International Trade Services	\$310	4.5	\$1,395
Fred Levitan	Senior Consultant – Customs	\$310	2.0	\$620

Name of Professional Individual	Position and Service Line	Hourly Billing Rate	Total Hours Billed	Total Compensation
	& International Trade Services			
Fred Levitan	Senior Consultant – Customs & International Trade Services	\$310	1.8	\$558
William Vawter	Consultant – Customs & International Trade Services	\$310	0.5	\$155
Guillermo Del Nogal	Associate- Customs & International Tax	\$230	9.0	\$2,070
Faye Geli	Administrative – Customs & International Trade Services	\$65	0.5	\$33
Marcella Dillard	Administrative	\$65	.2	\$13
Lawrence Axelrod	Principal – National Tax	\$600	0.5	\$300
Nick Bubnovich	Partner – National Tax	\$620	5.0	\$3,100
Bryan Collins	Partner- National Tax	\$600	1.0	\$600
Bryan Collins	Partner – National Tax	\$600	20.5	\$12,300
Bryan Collins	Partner – National Tax	\$600	35.0	\$21,000
Bryan Collins	Partner – National Tax	\$600	5.5	\$3,300
Bryan Collins	Partner – National Tax	\$600	2.0	\$1,200
Bryan Collins	Partner – National Tax	\$600	5.0	\$3,000
Tim Tuerff	Partner – National Tax	\$600	0.3	\$180
Tim Tuerff	Partner – National Tax	\$600	3.8	\$2,280
Tim Tuerff	Partner – National Tax	\$600	0.8	\$480
John Keenan	Director – National Tax	\$600	1.0	\$600
John Keenan	Director – National Tax	\$600	0.5	\$300
Jonathan Forrest	Manager- National Tax	\$515	1.0	\$515
Jonathan Forrest	Senior Manager – National Tax	\$515	44.5	\$22,918
Jonathan Forrest	Senior Manager – National Tax	\$515	45.0	\$23,175
Jonathan Forrest	Senior Manager – National Tax	\$515	4.0	\$2,060
Jonathan Forrest	Senior Manager – National Tax	\$515	9.5	\$4,893
Jonathan Forrest	Senior Manager – National Tax	\$515	7.0	\$3,605
Sibel Owji	Senior Manager – National Tax	\$515	2.1	\$1,082
Sibel Owji	Senior Manager – National Tax	\$515	9.4	\$4,841
Sibel Owji	Senior Manager – National Tax	\$515	1.0	\$515
Matthew Gareau	Senior Manager – National	\$475	2.0	\$950

Name of Professional Individual	Position and Service Line	Hourly Billing Rate	Total Hours Billed	Total Compensation
	Tax			
Matthew Gareau	Manager – National Tax	\$475	48.0	\$22,800
Matthew Gareau	Manager – National Tax	\$475	46.0	\$21,850
Daniel ZumBrunnen	Consultant – Customs & International Trade Services	\$230	4.9	\$1,127
Donna Anastasi	Administrative – National Tax	\$75	0.5	\$38
Kelly James	Administrative – National Tax	\$75	0.2	\$15
Kelly James	Administrative – National Tax	\$75	0.1	\$8
Jason Hall	Administrative – National Tax	\$75	1.5	\$113
Midori Owaki	Administrative – National Tax	\$75	0.5	\$38

Total Fees: \$273,955*
 Total Hours: 563.4
 Blended Rate: \$486.00**

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees Requested
Ruling Request	2.0	\$1,115
Ruling Request	114.5	\$58,918
Ruling Request	126.2	\$66,040
Ruling Request	10.6	\$5,705
Ruling Request	13.9	\$12,505
Ruling Request	27.2	\$8,390
Ruling Request	.5	\$37.50
Customs Audit/Focused Assessment	51.0	\$23,695
Customs Audit/Focused Assessment	22.5	\$10,560
Customs Audit/Focused Assessment	31.0	\$15,180
Customs Audit/Focused Assessment	26.5	\$7,354
Customs Audit/Focused Assessment	18.5	\$14,676
Compensation Benchmarking	5.0	\$2,480
Customs Audit	85.2	\$37,318
Customs Audit/Focused Assessment	15.2	\$6080.5
Fee Application/Billing	2.6	\$806
Fee Application/Billing	2.0	\$498
Fee Application/Billing	2.0	\$620
Fee Application/Billing	2.2	\$682
Fee Application/Billing	3.5	\$733
Fee Application/Billing	2.3	\$560

*This amount is \$4.00 greater than the actual amount sought hereunder due to rounding adjustments made to the fees sought.

**This blended hourly rate is based on the actual amount sought hereunder divided by the total number of hours expended in providing services to the Debtors during the Interim Period. (\$273,951 / 563.25 hours = \$486 per/hour)

EXPENSE SUMMARY

Expense Category	Service Provider/Ref.	Amount
Working Meals	APPENDIX E	\$404
Telephone Calls/Faxes		\$44
Travel Expenses		\$1,527
TOTAL		\$1,986

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W. R. GRACE & CO., et al.,¹) Case No. 01-1139
Debtors.) Jointly Administered
)
) Objection Due By: September 22, 2005 at 4:00 p.m.
) Hearing Date: September 24, 2005 at 12:00 p.m.

**FIRST INTERIM APPLICATION OF
DELOITTE TAX LLP FOR
COMPENSATION AND FOR REIMBURSEMENT OF EXPENSES
FOR AUGUST 22, 2004 THROUGH MARCH 31, 2005**

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Court’s ‘Amended Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members’, signed

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darez Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

April 17, 2002, amending the Court's 'Administrative Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Allowance and Payment of Monthly Interim Compensation and Reimbursement of Expenses of Professionals', entered May 3, 2001 (together, the "Administrative Order"), the firm of Deloitte Tax LLP ("Deloitte Tax") hereby files this Second Interim Application of Deloitte Tax LLP for Compensation and for Reimbursement of Expenses for August 22, 2004 through March 31, 2005 (the "Second Fee Application"). By this First Fee Application Deloitte Tax seeks the interim allowance of compensation in the amount of \$273,951.00 and reimbursement of actual and necessary expenses in the amount of \$1,986.00 for a total of \$275,937.00 for the period August 22, 2004 through March 31, 2005 (the "Interim Period"). In support of this First Fee Application, Deloitte Tax respectfully represents as follows:

Background

1. On April 2, 2001 (the "Petition Date"), each of the debtors (collectively, the "Debtors") filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing to operate their businesses and manage their properties and assets as debtors in possession. Since the Petition Date, the U.S. Trustee has appointed the following creditors' committees: Official Committee of Unsecured Creditors, Official Committee of Asbestos Personal Injury Claimants, Official Committee of Asbestos Property

to the filing and approval of interim and final fee applications of the professional. The professional is also required to file a quarterly interim fee application.¹

6. Attached hereto as Appendix A is the Verification of Michele McGuire of Deloitte Tax.

Monthly Fee Applications Covered Herein

7. The monthly fee applications covered by this First Interim Fee Application contain detailed daily time logs describing the actual and necessary services provided by Deloitte Tax during the Interim Period as well as other detailed information required to be included in the fee applications. Those monthly applications, attached hereto as Exhibits A, B, C, D, E, F and G include the following:

8. On or about April 15, 2005, Deloitte Tax filed the First Monthly Application of Deloitte Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses to the Debtors for the Period from August 22, 2004 through September 30, 2004 (the "First Monthly", Docket No. 8226) requesting \$47,719.00 in fees and \$0.00 in expenses. No objections were received with respect to the First Monthly. A copy of the First Monthly is attached hereto as Exhibit A.

9. On or about June 21, 2005, Deloitte Tax filed the Second Monthly Application of Deloitte Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses to the Debtors for the Period from October 1, 2004 through

¹ In an effort to reduce the burden on the Court of filing separate interim fee applications for the two interim compensation periods covered by this First Interim Fee Application, Deloitte Tax has filed this single application seeking compensation and expense reimbursement for both such periods.

Damage Claimants, and Official Committee of Equity Security Holders (collectively, the "Committees"). No trustee has been appointed in the Debtors' chapter 11 cases.

2. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2).

3. On April 2, 2001, the Court entered its order that the Debtors' chapter 11 cases be consolidated for procedural purposes only and administered jointly.

4. The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004, tax advisory services, along with customs procedures review services, for which compensation and expense reimbursement is sought hereunder were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

5. Pursuant to the procedures set forth in the Administrative Order, professionals may request monthly compensation and reimbursement, and interested parties may object to such requests. If no interested party objects to a professional's request within twenty (20) days, the applicable professional may submit to the Court a certification of no objection authorizing the interim compensation and reimbursement of eighty percent (80%) of the fees requested and 100% of the expenses requested, subject

October 31, 2004 (the "Second Monthly", Docket No. 8661) requesting \$83,110.00 in fees and \$148.00 in expenses. No objections were received with respect to the Second Monthly. A copy of the Second Monthly is attached hereto as Exhibit B.

10. On or about June 21, 2005, Deloitte Tax filed the Third Monthly Application of Deloitte Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses to the Debtors for the Period from November 1, 2004 through November 30, 2004 (the "Third Monthly", Docket No. 8662) requesting \$77,220.00 in fees and \$425.00 in expenses. No objections were received with respect to the Third Monthly. A copy of the Third Monthly is attached hereto as Exhibit C.

11. On or about June 21, 2005, Deloitte Tax filed the Fourth Monthly Application of Deloitte Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses to the Debtors for the Period from December 1, 2004 through December 31, 2004 (the "Fourth Monthly", Docket No. 8664) requesting \$21,567.00 in fees and \$0.00 in expenses. No objections were received with respect to the Fourth Monthly. A copy of the Fourth Monthly is attached hereto as Exhibit D.

12. On or about June 23, 2005, Deloitte Tax filed the Fifth Monthly Application of Deloitte Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses to the Debtors for the Period from January 1, 2005 through January 31, 2005 (the "Fifth Monthly", Docket No. 8676) requesting \$19,859.00 in fees and \$1,286.00 in expenses. No objections were received with respect to the Fifth Monthly. A copy of the Fifth Monthly is attached hereto as Exhibit E.

13. On or about June 23, 2005, Deloitte Tax filed the Sixth Monthly Application of Deloitte Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses to the Debtors for the Period from February 1, 2005 through February 28, 2005 (the "Sixth Monthly", Docket No. 8676) requesting \$23,798.50 in fees and \$185.00 in expenses. No objections were received with respect to the Sixth Monthly.

A copy of the Sixth Monthly is attached hereto as Exhibit F.

14. On or about June 25, 2005 Deloitte Tax filed the Seventh Monthly Application of Deloitte Tax LLP for Compensation for Services Rendered and Reimbursement of Expenses to the Debtors for the Period from March 1, 2005 through March 31, 2005 (the "Seventh Monthly", Docket No. 8677) requesting \$6,677.50 in fees and \$0.00 in expenses. No objections were received with respect to the Seventh Monthly. A copy of the Seventh Monthly is attached hereto as Exhibit G.

Requested Relief

15. By this First Fee Application, Deloitte Tax requests that the Court approve the interim allowance of compensation for professional services rendered in the amount of \$273,951.00, and the reimbursement of actual and necessary expenses incurred in the amount of \$1,986.00 by Deloitte Tax during the Interim Period. As stated above, the full scope of the services provided and related expenses incurred are fully described in the monthly fee applications for the Interim Period that already have been filed with the Court and are attached hereto as Exhibits A, B, C, D, E, F and G.

24. At all relevant times, Deloitte Tax has been a disinterested person as that term is defined in section 101 (14) of the Bankruptcy Code and has not represented or held an interest adverse to the interest of Debtors.

25. All services for which compensation is requested by Deloitte Tax were performed for or on behalf of Debtors and not on behalf of any committee, creditor, or other person.

26. During the Interim Period, Deloitte Tax has received no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with Debtors' cases. Deloitte Tax has no agreement with any non-affiliated entity to share any compensation earned in these chapter 11 cases.

27. The professional services and related expenses for which Deloitte Tax requests interim allowance of compensation and reimbursement of expenses were rendered and incurred in connection with Deloitte Tax's provision of customs procedures review services, and tax advisory services for Debtors in these chapter 11 cases. Deloitte Tax's services have been necessary and beneficial to Debtors and their estates, and other parties in interest.

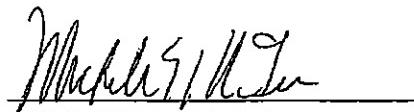
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WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order, substantially in the form attached hereto, providing that, for the period of August 22, 2004 through March 31, 2005, an allowance be made to Deloitte Tax in the sum of \$273,951.00 as compensation for reasonable and necessary professional services rendered to Debtors and in the sum of \$1,986.00 for reimbursement of actual and necessary costs and expenses incurred, for a total of \$275,937.00 that Debtors be authorized and directed to pay to Deloitte Tax the outstanding amount of such sums; and for such other and further relief as this Court deems proper.

Dated: August 25, 2005

DELOITTE TAX LLP



Michele McGuire, Principal
Deloitte Tax LLP
111 South Wacker Drive
Chicago, Illinois 60606

Telephone: 312-486-9845
Facsimile: 312-247-9845

Customs services providers, and tax advisors for
Debtors and Debtors-in-Possession

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APPENDIX A

VERIFICATION

WASHINGTON :
DISTRICT OF COLUMBIA :

Michele McGuire, after being duly sworn according to law, deposes and says:

- a) I am a principal with the applicant professional services firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as customs services providers, and tax advisors to the Debtors in these chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.



Michelle McGuire

SWORN AND SUBSCRIBED
before me this 25th day of August, 2005.

Barbara Knight
Notary Public
My Commission Expires: 8-21-09

